

**South Carolina Education Oversight Committee (EOC)
Annual Standards Assurance Form**

School Year: 2019-20

**Application to Participate in
Educational Credit for Exceptional Needs Children (ECENC) Program**

Please complete the information requested below concerning your independent school. This information will be listed on the South Carolina Education Oversight Committee's website, <https://eoc.sc.gov/>.

| | |
|---|-------------------------------------|
| Independent School Name: | TABERNACLE CHRISTIAN SCHOOL |
| Independent School Contact Person: | SCOTT TRANGMAR |
| Independent School Address: | 3931 WHITE HORSE ROAD |
| City, State, Zip Code: | GREENVILLE, SC 29611 |
| Independent School Telephone Number: | (864) - 269-2760 |
| Independent School Fax Number: | () - |
| Independent School E-mail Address: | sctrangmar@tabernacleministries.org |
| Independent School Website Address: | tbc.sc |

Please review the standards below that are based on Act 247 of 2018. An "eligible school" is defined as "an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met." Please indicate whether your school has met or intends to meet each standard to ensure the following academic and reporting requirements are met. The South Carolina Education Oversight Committee reserves the right to **request additional documentation** to show the school is in compliance with state law. Failure to meet these standards or reporting requirements will result in your school being denied or removed from participation in the program.

| STANDARDS | YES | NO |
|---|-------------------------------------|--------------------------|
| 1. Offers a general education to primary or secondary school students. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Does not discriminate on the basis of race, color, or national origin. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Is located in this State. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Has an educational curriculum that includes courses set forth in the state's diploma requirements, graduation certificate requirements for special needs children and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Has school facilities that are subject to applicable federal, state, and local laws. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students or provides onsite educational services or supports to meet the needs of exceptional needs students or is a school specifically existing to meet the needs of only exceptional needs students with documented disabilities. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| REPORTING REQUIREMENTS | YES | NO |
|--|-----|--------------------------|
| 1. If your school received any grants from Exceptional SC in school year 2018-19, then your school will report to the EOC the number and total dollar amount of grants received in the 2018-19 school year from Exceptional SC by September 1, 2019. | ✓ | <input type="checkbox"/> |
| 2. Your school will submit to the EOC by September 1, 2019 a statement of services that documents your school: (a) provides a specially designed program or learning resource to provide needed accommodations based on the needs of exceptional needs students; or (b) provides onsite educational services or supports to meet the needs of exceptional needs students; or (c) exists specifically to meet the needs of only exceptional needs students with documented disabilities. | ✓ | <input type="checkbox"/> |
| 3. Your school will submit to the EOC by November 15, 2019 the <u>school-level</u> assessment results for all grades in the school and for each grade with at least (10) students tested. Results should be provided for English language arts (reading) and mathematics achievement of students in each grade tested in school year 2018-19. | ✓ | <input type="checkbox"/> |
| 4. If your school received grants from Exceptional SC in school year 2018-19, the school will submit by November 15, 2019 <u>individual student test scores</u> on national achievement or state standardized tests for any student in grades one through twelve who received a grant from the program during school year 2018-19. The data will be collected using a secure portal. No personally identifiable information will be published; instead, the information will be aggregated. | ✓ | <input type="checkbox"/> |
| 5. If your school received grants from Exceptional SC in school year 2018-19, the school will submit to the EOC a copy of a compilation, review, or compliance audit of the organization's financial statements as relating to the grants received, conducted by a certified public accounting firm by November 15, 2019. | ✓ | <input type="checkbox"/> |

I assure that all documents submitted to the SC Education Oversight Committee for the purpose of applying as an eligible school, as defined by state law, is true, accurate, and complete under penalty of perjury in accordance with Section 16-9-10 of the South Carolina Code of Laws. Failure to report to the EOC the required data will result in the school being removed from the list of approved schools.

Signature: 

Date: February 14, 2019

Print Name of Signature Above: SCOTT TRANGMAR

Title: SCHOOL ADMINISTRATOR

Email: sctrangmar@tabernacleministries.org

**Document A
Grants Received**

**Educational Credit for Exceptional Needs Children (ECENC) Program
2019-20**

Independent School Name: Tabernacle Christian School

An independent school participating in the ECENC Program is required to submit the following information by **September 1**:

How many students in kindergarten through grade 12 were enrolled in your school in the prior school year? 96

What is the total number of grants and total amount of grants received in the prior school year from Exceptional SC? Please complete the following chart and sign below.

If no grants for any qualifying student were received from Exceptional SC in the prior school year, please indicate with "0" grants received and "\$0" in total amount of grants received from Exceptional SC.

| Total Number of Grants Received | Total Amount of Grants Received |
|---------------------------------|---------------------------------|
| # <u>1</u> | \$ <u>3500.⁰⁰</u> |

Total number of grants is the number of individual children/students who received a grant even if the school received more than one grant for a specific child/student.

Signature: Sharon Trangmar

Date: 08-13-19

Print Name of Signature Above: Sharon Trangmar

Title: Assistant to Principal

Email: shtrangmar@tabernacleministries.org

**Document B
Statement of Services**

**Educational Credit for Exceptional Needs Children (ECENC) Program
2019-20**

Independent School Name: Tabernacle Christian School

An independent school participating in the Educational Credit for Exceptional Needs Children is required to submit a Statement of Services by **September 1** that documents that the school:

- (a) provides a specially designed program or learning resource to provide needed accommodations based on the needs of exceptional needs students; or
- (b) provides onsite educational services or supports to meet the needs of exceptional needs students; or
- (c) exists specifically to meet the needs of only exceptional needs students with documented disabilities.

Please sign below and attach a statement of services.

Signature: Sharon Traugmar

Date: 08-13-19

Print Name of Signature Above: Sharon Traugmar

Title: Assistant to the Principal

Email: shtraugmar@tabernacleministries.org

TABERNACLE CHRISTIAN SCHOOL

3931 White Horse Road ♦ Greenville, SC 29611-5546 ♦

Phone (864) 269-2760 ♦ Fax (864) 269-0677

www.tabernacleministries.org

August 13, 2019

Statement of Services for Special Needs Students

Tabernacle Christian School is committed to partnering with families to provide the best possible education for all students enrolled. We recognize that the parents come first when making educational choices for their children. It is part of our mission to come alongside our parents to aid them in providing high quality education for their children that takes into consideration the individual needs of each student.

Tabernacle Christian School is a traditional independent school that offers individual services for those students who have been diagnosed with a special need. We take into consideration recommendations and existing Individualized Education Plans from school psychologists for students who have a specific diagnosis and, along with the parents, will prepare an individualized plan for accommodations for each student. If a student presents difficulties or areas of concern while enrolled, we work with the parents to identify specific learning disabilities through proper evaluation. We work with our local school district to identify these learning disabilities.

The accommodations available at Tabernacle Christian School include (but are not limited to):

- Alternate test setting
- Additional time on tests
- Oral testing
- Small group instruction
- Alternate test formats or reduction of number of questions

∞ A Ministry of Tabernacle Baptist Church ∞

Dr. Harold B. Sightler, Founder

- *Ephesians 6:16*

Elementary

Middle School

Senior High

Baptist Bible College

Dr. Joel W. Logan, Pastor

Scott Trangmar, Administrator

TABERNACLE CHRISTIAN SCHOOL
IOWA Tests
ASSESSMENT RESULTS
2018-2019

2018-2019 School Year Results for IOWA Assessment
NATIONAL PERCENTILE RANK/NATIONAL STANINE

| | ENGLISH LANGUAGE ARTS (READING) | MATHEMATICS |
|----|--|--------------------|
| K | 78 | 78 |
| 1 | 43 | 63 |
| 2 | 29 | 63 |
| 3 | 29 | 33 |
| 4 | 46 | 16 |
| 5 | 52 | 48 |
| 6 | 36 | 27 |
| 7 | 56 | 50 |
| 8 | 56 | 53 |
| 9 | 65 | 38 |
| 10 | 63 | 59 |
| 11 | 50 | 56 |

TABERNACLE CHRISTIAN SCHOOL
Greenville, South Carolina

AGREED-UPON PROCEDURES REPORT

For the Program Year Ended June 30, 2019



MARTIN-SMITH

& COMPANY CPAs

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Dr. Rodger Hawthorne, Administrator
Tabernacle Christian School
3931 White Horse Road
Greenville, South Carolina 29611

We have performed the procedures enumerated below, which were agreed to by the management of Tabernacle Christian School ("the School"), on its compliance with certain requirements of the SC Education Oversight Committee in its determination of the School's eligibility to participate in the Educational Credit for Exceptional Needs Children Program for the year ended June 30, 2019, in the areas addressed. The School's management is responsible for compliance with the requirements of the Educational Credit for Exceptional Needs Children Program. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Specifically, for purposes of this report, we have performed the following procedures and noted the indicated findings:

1. Ascertained that the School can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children who were enrolled and attended School. We did not determine eligibility regarding disability.
 - a. We obtained documentation to verify that grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children enrolled to attend the School. We noted no findings as a result of our procedures.
2. Verified the total amount of each grant per child from each scholarship funding organization (SFO).
 - a. We compared the total of grants received for each child to the amount(s) disbursed from each scholarship funding organization (the "SFO"). We noted no findings as a result of our procedures.
3. Verified that no grant exceeded \$11,000 during 2018-19 school year.
 - a. We obtained documentation to verify that no individual student's grant exceeded \$11,000 for the 2018-19 school year. We noted no findings as a result of our procedures.
4. If applicable, we verified that the School returned to the SFO a prorated amount of a student's grant if a student withdrew from the School during the school year.
 - a. We verified that the School returned to the SFO a prorated amount of a student's grant if a student withdrew from the School during the school year. We noted no findings as a result of our procedures.

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5. Verified that the total amount of each grant was used for tuition which is defined as "the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school and school-related transportation."

a. We obtained documentation that each grant was used for tuition. We noted no findings as a result of our procedures.

The engagement to apply the Agreed-Upon Procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the School's compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program, as recommended by the South Carolina Education Oversight Committee. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the School's management and applicable State agencies, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Martin Smith & Company CPAs PA

August 17, 2019